

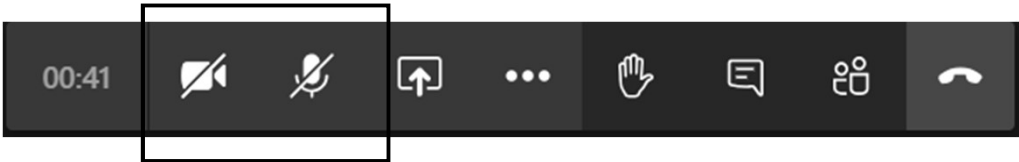
WISCONSIN  
DEPARTMENT OF  
PUBLIC  
INSTRUCTION

# Auditor In Depth Training: Programs Overview

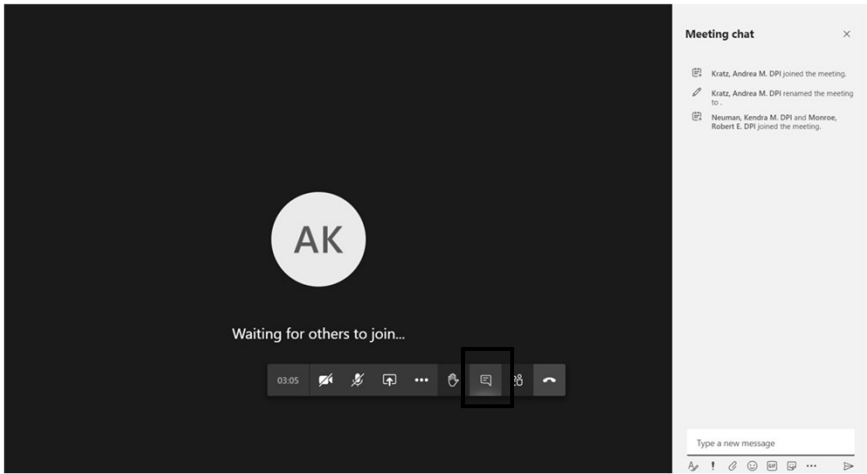
August 2020

## Administrative

- Please mute your line and do not share your video. At the bottom of your screen, click on the video button and mic so there is a line through them as shown below.



# Technical Assistance



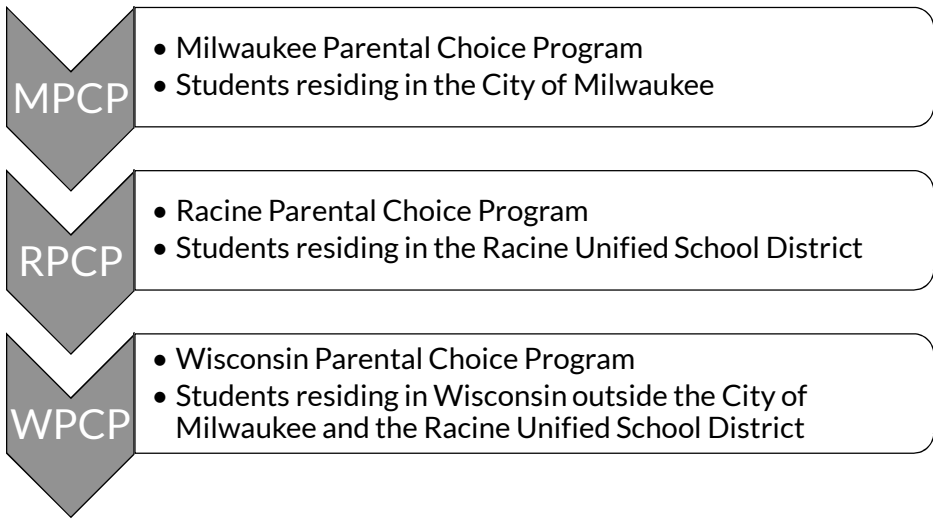
If you need technical assistance, use the chat by pressing the speech bubble icon and typing in your question or send an email to [dpichoiceauditreports@dpi.wi.gov](mailto:dpichoiceauditreports@dpi.wi.gov).

# Agenda

- Choice & SNSP Program Overview
- Enrollment Audits
- Choice Applications Requirements
- Application Activity

# Programs Overview

## Private School Choice Programs (PSCP or Choice)



## **Special Needs Scholarship Program (SNSP)**

- The SNSP Program allows a student with a disability, who meets certain eligibility requirements, to receive a state-funded scholarship to attend a participating private school.

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## **Law & Statute**

- PSCP is based on Wis. Stats. 118.60 and 119.23 and Wis. Admin. Codes PI 35 and 48.
- SNSP is based on Wis. Stat. 115.7915 and Wis. Admin. Code PI 49.
- This presentation is based on current law and is subject to change based on statute or rule changes. This presentation provides information on certain requirements but is not a complete presentation of all requirements. Additional information on the requirements is available on the SNSP website and Choice website.
- If there are changes to statute or rule, the department will provide guidance as soon as we are able.

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# Auditor Information on Webpage

- Choice Homepage: <https://dpi.wi.gov/sms/choice-programs>
- SNSP Homepage: <https://dpi.wi.gov/sms/special-needs-scholarship>
- The audit section includes a link for each required audit/agreed-upon procedure report.

Choice:

Auditor Information
September Enrollment Audit
Fiscal & Internal Control Practices Report
January Enrollment Audit
Financial Audit
Auditor Training

SNSP:

Auditor Information
September Enrollment Audit
January Enrollment Audit
Financial Audit
Auditor Training

# Payment Process

## FTE Determination

- FTE means full-time equivalent and is used to calculate the payment amount per Choice/SNSP pupil.
- Pupils in grades 1-12 are counted as 1.0 FTE.

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## FTE Determination (Continued)

- Five year-old kindergarten (K5) pupils are counted as:
  - 0.5 FTE if attending less than full-time but at least 437 hours a school year.
  - 0.6 FTE if attending 3 full days of instruction each week.
  - 0.8 FTE if attending 4 full days of instruction each week.
  - 1.0 FTE if attending school 5 full-days a week.

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## FTE Determination (Continued)

- Four year-old kindergarten (K4) pupils are generally counted as 0.5 FTE.
- If the school provides an additional 87.5 hours of K4 parental outreach activities for the parents of four year-old kindergarten pupils, the school may count the pupils as 0.6 FTE.

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## Payments

- During the school year the DPI pays the voucher amount per FTE.
- The school will receive an ACH for each payment.
- Payments are sent to eligible schools in September, November, February and May.
  - The payments for the first half of the year are ultimately based on the number of pupils that meet the attendance requirements for the 3<sup>rd</sup> Friday in September.
  - The February and May payments are based on the number of pupils that meet the attendance requirements for the 2<sup>nd</sup> Friday in January.

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## Payment Process

- The September payment is 25% of the annual FTE payment amount for each pupil on the Preliminary Enrollment report with an eligible application.
- The November payment is 50% of the annual FTE payment for each pupil on the 3<sup>rd</sup> Friday in September pupil count report with an eligible application less the September payment for each pupil on the Preliminary pupil count report.
- The February & May payments are each 25% of the annual FTE state aid amount for each pupil on the 2<sup>nd</sup> Friday in January count report and class list with an eligible application.

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## 3<sup>rd</sup> Friday in September and 2<sup>nd</sup> Friday in January Pupil Count Reports

- Provide the total number of all pupils and Choice/SNSP pupils at the school.
- A pupil should be included on these reports if one of the following apply:
  - Pupil was in attendance for instruction on the count date; or
  - The pupil was absent on the count date, but attended the school for instruction at least one day during the school term prior to the count date and at least one day after the count date and was not enrolled in another school during his or her absence.
- The 3<sup>rd</sup> Friday in September pupil count report is due by the last weekday in September. The 2<sup>nd</sup> Friday in January pupil count report is due by the last weekday in January.

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### **3<sup>rd</sup> Friday in September Count Report-WPCP Only Requirement**

- WPCP includes pupils known as incoming pupils.
- Incoming pupils are students who first started participating in the WPCP or RPCP in the 2015-16 school year or thereafter.
- For these incoming pupils, the school must complete the following if the student moved:
  - Obtain residency documentation for the pupil's address that meets the DPI's residency documentation requirements except that it is dated between the 3<sup>rd</sup> Friday in August and the due date of the 3<sup>rd</sup> Friday in September Pupil Count Report.
  - Determine the resident school district for the address provided above.

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### **Choice – Student Applications & Count Reports**

- Parents complete applications in the Online Parent Application. When parents submit the applications, they are electronically transmitted to the Online Application System (OAS)
- School submit the applications and count reports in OAS.
- Auditor confirmation data is available in OAS.
- In order to gain access to OAS, the auditor must:
  - Complete the OAS Auditor Access form.
  - Complete the OAS Auditor Access training.

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## **SNSP – Student Applications & Count Reports**

- SNSP does not have an OAS.
- Applications are submitted through an online form.
- Count reports are submitted in Excel using a secure content communication platform called Kiteworks.
- Confirmations are provided to auditors through Kiteworks.

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## **Audit Process**

## Audit Process Overview

- School retains and pays an independent audit firm.
- DPI provides agreed-upon procedure reports to the audit firms.
- DPI generally relies on the auditors' work but has oversight authority.
- See the Financial Audit Training at <https://dpi.wi.gov/sms/choice-programs/auditor-trainings> for information on the engagement letter requirements and independence requirements.

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## Choice – Audit & Agreed-Upon Procedures Reports

- Fiscal & Internal Control Practices Report due December 15th
- September Enrollment Audit due December 15th
- Choice January Enrollment Audit
  - WPCP & RPCP participants: Due first weekday in May
  - MPCP only participants: Due last weekday in June
- Financial Audit due October 15<sup>th</sup>
- On demand trainings that cover the Fiscal & Internal Control Practices Report and Financial Audit are available at <https://dpi.wi.gov/sms/choice-programs/on-demand-training>.

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## **SNSP – Audit & Agreed-Upon Procedures Reports**

- September Enrollment Audit due December 15th
- January Enrollment Audit due by the first weekday in May
- Financial Audit due October 15th

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## **Enrollment Audits**

An auditor must complete an audit of the 3<sup>rd</sup> Friday in September count and the 2<sup>nd</sup> Friday in January count. The auditor will:

- Determine if the applications are eligible.
- Determine if the pupils meet the attendance requirements.
- Determine if any corrections are required to DPI's data.

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## Certification Letters

- Once the DPI has reviewed and made any necessary changes to the enrollment audits, certification letters are sent.
- The DPI will pay any amounts owed to the school via ACH or net any amounts owed to the DPI from future Choice/SNSP payments or require payment of the amount owed via check in certain cases.

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## Auditor Requirements

- Audit firms must provide the DPI with a copy of the peer review reports within 30 days of the report's issuance.
- The audit firm and individual signing the engagement letter must be licensed.
- An auditor who fails to meet the requirements of the statute and/or rule may be barred from completing accounting, auditing, or other reporting requirements for schools participating under the Choice programs or SNSP.

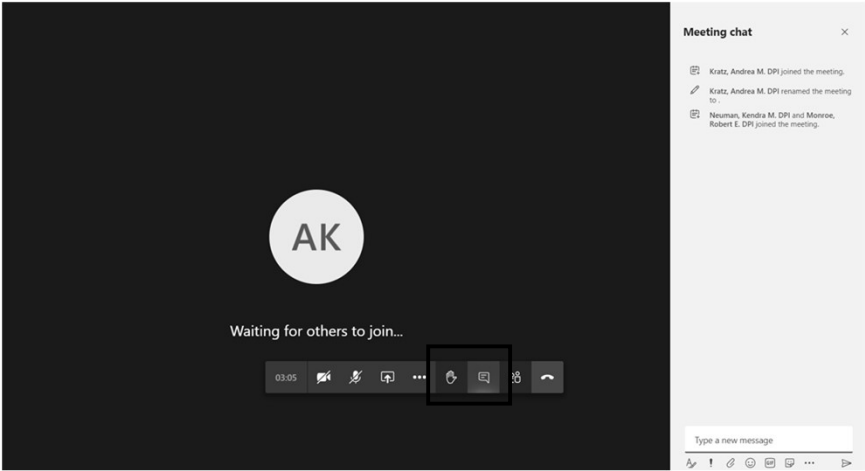
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# Auditor Authorization Form

- In order to select or change an auditor, the school must complete an auditor authorization form.
- A new form must be completed every time the school changes auditors.
- There is a separate form for the Choice programs and for the SNSP.
- On-Demand Training 3 explains the requirements:  
<https://dpi.wi.gov/sms/choice-programs/on-demand-training>

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# Questions?



1) Raise your hand.  
When called on,  
unmute yourself to  
ask the question.

OR

2) Enter questions in  
the chat by pressing  
the speech bubble  
icon and typing in  
your question.

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